

Statement of Net Cost for FY 1999 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
1A1	Pre	E	6100	Operating Expenses/Program Costs	Govt. Production
1A1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	Govt. Production
1A1	Pre	E	6199	Adjustment to Subsidy Expense	Production
1A1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
1A1	Pre	E	6320	Interest Expenses on Securities	Govt. Production
1A1	Pre	E	6330	Other Interest Expenses	Govt. Production
1A1	Pre	E	6500	Cost of Goods Sold	Govt. Production
1A1	Pre	E	6600	Applied Overhead	Govt. Production
1A1	Pre	E	6720	Bad Debt Expense	Govt. Production
1A1	Pre	E	6730	Imputed Costs	Govt. Production
1A1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Govt. Production
1A1	Pre	E	6800	Future Funded Expenses	Govt. Production
1A1	Pre	E	7110	Gains on Disposition of Assets	Govt. Production
1A1	Pre	E	7190	Other Gains	Govt. Production
1A1	Pre	E	7210	Losses on Disposition of Assets	Govt. Production
1A1	Pre	E	7290	Other Losses	Govt. Production
1A1	Pre	E	7300	Extraordinary Items	Govt. Production
1A1	Pre	E	7500	Distribution of Income - Dividend	Govt. Production
1A1	Pre	E	7600	Changes in Actuarial Liability	Govt. Production
1A2	Pre	E	6900	Non Production Costs	Govt. Nonproduction. Report Stewardship costs separately
1A2	Pre	E	7110	Gains on Disposition of Assets	Govt. Nonproduction
1A2	Pre	E	7190	Other Gains	Govt. Nonproduction
1A2	Pre	E	7210	Losses on Disposition of Assets	Govt. Nonproduction
1A2	Pre	E	7290	Other Losses	Govt. Nonproduction
1A2	Pre	E	7300	Extraordinary Items	Govt. Nonproduction
1A2	Pre	E	7500	Distribution of Income - Dividend	Govt. Nonproduction
1A2	Pre	E	7600	Changes in Actuarial Liability	Govt. Nonproduction

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<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1B1	Pre	E	6100	Operating Expenses/Program Costs	Non-Govt. Production
1B1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	Non-Govt. Production
1B1	Pre	E	6320	Interest Expenses on Securities	Non-Govt. Production
1B1	Pre	E	6330	Other Interest Expenses	Non-Govt. Production
1B1	Pre	E	6500	Cost of Goods Sold	Non-Govt. Production
1B1	Pre	E	6600	Applied Overhead	Non-Govt. Production
1B1	Pre	E	6710	Depreciation, Amortization, and Depletion	Non-Govt. Production
1B1	Pre	E	6720	Bad Debt Expense	Non-Govt. Production
1B1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Non-Govt. Production
1B1	Pre	E	6800	Future Funded Expenses	Non-Govt. Production
1B1	Pre	E	7110	Gains on Disposition of Assets	Non-Govt. Production
1B1	Pre	E	7190	Other Gains	Non-Govt. Production
1B1	Pre	E	7210	Losses on Disposition of Assets	Non-Govt. Production
1B1	Pre	E	7290	Other Losses	Non-Govt. Production
1B1	Pre	E	7300	Extraordinary Items	Non-Govt. Production
1B1	Pre	E	7500	Distribution of Income - Dividend	Non-Govt. Production
1B1	Pre	E	7600	Changes in Actuarial Liability	Non-Govt. Production
1B2	Pre	E	6900	Non Production Costs	Non-Govt. Nonproduction. Report Stewardship costs separately
1B2	Pre	E	7110	Gains on Disposition of Assets	Non-Govt. Nonproduction
1B2	Pre	E	7190	Other Gains	Non-Govt. Nonproduction
1B2	Pre	E	7210	Losses on Disposition of Assets	Non-Govt. Nonproduction
1B2	Pre	E	7290	Other Losses	Non-Govt. Nonproduction
1B2	Pre	E	7300	Extraordinary Items	Non-Govt. Nonproduction
1B2	Pre	E	7500	Distribution of Income - Dividend	Non-Govt. Nonproduction
1B2	Pre	E	7600	Changes in Actuarial Liability	Non-Govt. Nonproduction
1C			CALC	(1A1..1B2)	

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<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1D	Pre	E	5100	Revenue from Goods Sold	Govt/Non-Govt
1D	Pre	E	5109	Contra Revenue for Goods Sold	Govt/Non-Govt
1D	Pre	E	5200	Revenue from Services Provided	Govt/Non-Govt
1D	Pre	E	5209	Contra Revenue for Services Provided	Govt/Non-Govt
1D	Pre	E	5310	Interest Revenue	Govt/Non-Govt. Exchange
1D	Pre	E	5319	Contra Revenue for Interest	Govt/Non-Govt. Exchange
1D	Pre	E	5400	Benefit Program Revenue	Govt/Non-Govt
1D	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Govt/Non-Govt
1D	Pre	E	5500	Insurance and Guarantee Premium Revenue	Govt/Non-Govt
1D	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Govt/Non-Govt
1D	Pre	E	5900	Other Revenue	Govt/Non-Govt. Exchange
1D	Pre	E	5909	Contra Revenue for Other Revenue	Govt/Non-Govt. Exchange
1E			CALC	(1C - 1D)	
2	Pre	E	6900	Non Production Costs	NonProduction. Cost not assigned to programs
2	Pre	E	7110	Gains on Disposition of Assets	NonProduction. Cost not assigned to programs
2	Pre	E	7190	Other Gains	NonProduction. Cost not assigned to programs
2	Pre	E	7210	Losses on Disposition of Assets	NonProduction. Cost not assigned to programs
2	Pre	E	7290	Other Losses	NonProduction. Cost not assigned to programs
2	Pre	E	7300	Extraordinary Items	NonProduction. Cost not assigned to programs
2	Pre	E	7500	Distribution of Income - Dividend	NonProduction. Cost not assigned to programs
2	Pre	E	7600	Changes in Actuarial Liability	NonProduction. Cost not assigned to programs
3	Pre	E	5310	Interest Revenue	Exchange. Revenue not attributed to programs
3	Pre	E	5319	Contra Revenue for Interest	NonProduction. Cost not assigned to programs
3	Pre	E	5900	Other Revenue	NonProduction. Cost not assigned to programs
3	Pre	E	5909	Contra Revenue for Other Revenue	NonProduction. Cost not assigned to programs
4	Deferred Maintenance (Note Reference)				
5			CALC	(1E + 2 - 3)	